

ABSTRACT OF THE DISCLOSURE

Insulating metal oxide or nitride films are deposited by RF magnetron sputtering. During sputtering, the atmospheric gas comprises an oxygen or nitride compound gas and an inert gas. The proportion of the inert gas is decreased to 25 atom% or lower. By this sputtering condition, adverse effects caused by the inert gas is suppressed so that the quality of the insulating film is substantially improved.